

**Illinois Department of Revenue  
Regulations**

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| <b>Title 86 Part 500 Section 500.205 Daily Gallonage Record</b> |
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**TITLE 86: REVENUE**

**PART 500  
MOTOR FUEL TAX**

**Section 500.205 Daily Gallonage Record**

Distributors, receivers, and suppliers are required to maintain an accurate, actual, daily record of gallonage in storage facilities. Detailed records of all gallonage delivered into storage facilities must be made available to authorized Department employees and must contain the following information:

- a) date of delivery;
- b) invoice number;
- c) manifest/bill of lading number;
- d) location of receipt;
- e) seller's name and address;
- f) fuel type; and
- g) pipeline batch number, if delivered by pipeline.

Carelessness in not keeping such records is frequently the means of building false inventories. The burden is also upon the distributor, supplier, or receiver to see to it that the valves on bulk plants function properly. This will have a tendency to eliminate substantial losses under various climatic conditions.

(Source: Amended 24 Ill. Reg. 6918, effective April 21, 2000)